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ANNUAL REPORT

OF THE

GC 974.402 M865AR, 1936

OFFICERS

OF THE

TOWN OF

MOUNT WASHINGTON

MASSACHUSETTS

FOR THE

YEAR ENDING DECEMBER 31st

1936

TOWN OFFICERS

Selectmen

GILBERT ISAACSON HOWARD PORTER NORMAN MELIUS

Clerk and Treasurer WILLIAM A. HUNT

Assessors

□ GILBERT ISAACSON

RUSSELL WHITBECK

LEWIS HOUGHTALING

Constable

MERVIN WHITBECK

School Committee

WILLIAM HUNT MARY MELIUS PERC WEAVER

LEWIS HOUGHTALING RUSSELL WHITBECK

Game Warden MERVIN WHITBECK

Road Commissioner GILBERT ISAACSON

Tax Collector WILLIAM A. HUNT

Auditor GEORGE T. HAMILTON

ANNUAL REPORT

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MASSACHUSETTS

FOR THE

YEAR ENDING DECEMBER 31st

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Press of Peter Hagen Great Barrington Mass



REPORT OF STATE AUDIT

October 16, 1936.

To the Board of Selectmen,
Mr. Gilbert Isaacson, Chairman,
Mount Washington, Massachusetts.
Gentlemen:

I submit herewith my report of an audit of the accounts of the town of Mount Washington for the period from June 3, 1934 to September 2, 1936, made in accordance with the provisions of Chapter 44 of the General Laws. This report is in the form of a report made to me by Mr. Herman B. Dine, Assistant Director of Accounts.

Very truly yours,

THEODORE N. WADDELL,
Director of Accounts

Mr. Theodore N. Waddell,
Director of Accounts,
Department of Corporations and Taxation,
State House, Boston.

Sir:

As directed by you I have made an audit of the books and accounts of the town of Mount Washington for the period from June 3, 1934, the date of the previous examination, to September 2, 1936, and submit the following report thereon.

The financial transactions as recorded on the books of the departments collecting or disbursing money for the town were examined, checked, and verified.

Ledger accounts were compiled, and a balance sheet, showing the financial condition of the town on September 2, 1936, was prepared and is appended to this report. This balance sheet indicates that the town is in good financial condition.

The receipts for licenses issued by the board of selectmen were checked with the record of licenses granted, and the payments to the treasurer were verified.

The books and accounts of the treasurer were examined and checked in detail. The recorded receipts were checked with the records of the departments collecting money for the town and with the other sources from which money was paid into the town treasury, while payments were compared with the orders issued by the board of selectmen. The cash book additions were verified for the period covered by the audit, and the cash balance September 2, 1936, was proved by a reconciliation of the bank balance with a statement received from the bank and by actual count of cash in the office.

The savings bank books representing the investment of the funds held in trust by the town were examined and listed, the income being proved and the expenditures being verified. It was noted that the amounts withdrawn from the Ministerial Fund and disbursed by the treasurer were not entered on the treasurer's cash book. All money received or disbursed should be entered on the treasurer's cash book, and disbursements of cash by the treasurer should be made only on authority of selectmen's orders bearing the signatures of approval by at least two members of the board.

In this connection attention is called to Section 52, Chapter 41, General Laws.

It is recommended that the treasurer's and the town clerk's cash be kept separate, and that the treasurer prove his cash book balance at frequent intervals by a comparison with the bank balance and the cash on hand.

The books and accounts of the tax collector were examined and checked in detail. The taxes outstanding at the time of the previous examination were audited and proved, and the commitment lists of all subsequent poll, property, and motor vehicle excise taxes were added and reconciled with the warrants given by the assessors for their collection. The recorded collections were checked with the commitment lists, the payments to the treasurer were verified by a comparison with the treasurer's record of receipts, the recorded abatements were compared with the assessors' record of abatements granted, and the outstanding accounts were listed and proved.

A verification of the outstanding accounts was made by mailing notices to a number of persons whose names appeared on the books as owing money to the town. Among the replies received was the claim of one person to the effect that his taxes were paid but not credited on the collector's book. This claim was referred to the collector, who acknowledged the receipt of the tax and entered it on the cash book. From the remaining replies received it appears that the outstanding accounts, as listed, are correct.

The appropriations and transfers voted by the town were listed from the town clerk's record of town meetings, and a comparison with the aggregate amounts chargeable against each appropriation indicates that the town officials are using care to keep the expenditures within the amounts provided.

The financial transactions of the town clerk were examined. The receipts for dog and sporting licenses were checked with the record of licenses issued, the payments to the State and town treasurers were verified, and the cash on hand September 2, 1936, was proved by actual count.

The surety bonds of the town clerk, treasurer and tax collector were examined and found to be in proper form.

The computation of the tax rates by the assessors was examined, and it was noted that appropriations voted from available funds were not included in the determination of the tax rates.

In this connection attention is called to Section 23, Chapter 59, General Laws, which requires that the assessors raise all sums appropriated since the last preceding annual tax assessment, and which also provides that deductions on account of appropriations voted from available funds in the treasury may be made by the assessors only upon the written approval of the Commissioner of Corporations and Taxation. All appropriations voted by the town, whether they are to be raised by taxation or transferred from available funds in the treasury, should therefore be certified by the town clerk to the assessors, as required by Section 13A, Chapter 41, General Laws.

The receipts from town hall rents were checked with the record of hall rentals, and the payments to the treasurer were verified.

The receipts of the sealer of weights and measures were checked with the record of fees charged, and the payments to the treasurer were compared with the treasurer's cash book.

The librarian's record of fines collected was examined and checked, the payments to the treasurer were verified, and the cash on hand September 2, 1936, was counted.

There are appended to this report, in addition to the balance sheet, tables showing a reconciliation of the treasurer's cash, summaries of the tax and departmental accounts, together with tables showing the trust fund transactions.

For the co-operation extended by the town officials during the process of the audit, I wish, on behalf of my assistants and for myself, to express appreciation.

Respectfully submitted,
HERMAN B. DINE
Assistant Director of Accounts

RECONCILIATION OF TREASURER'S CASH

Balance, June 3, 1934, per previous audit, \$ 7,079.00

Receipts:
June 3 to December 31, 1934, per cash book, 12,186.58

1935:
Per cash book, \$ 13,674.51
Omitted from cash book:
Ministerial Fund Income, 250.00
13,924.51
\$ 33,190.00

Payments: June 3 to December 31, 1934 Per selectmen's orders, Without orders: State and county taxes and assessments, Refund of motor vehicle excise taxes,	\$ \$853.9	8 8 64.5 8		
	-	\$	11,851.56	
1935:				
Per selectmen's orders, Without orders:	\$	13,224.38		
State and county taxes	¢752 22			
and assessments, Wild cat bounty,	\$753.33 20.00			
Dog licenses,	82.80			
g ·		856.13	4 4 000 0 24	
Balance December 31, 1935,			14,080.51 $7,258.02$ $$	33,190.09
Balance January 1, 1936,		\$	7,258.02	
Receipts January 1 to September Cash book,	ber 2, 19	36: 5,335.08		
Omitted from cash book: Ministerial Fund Income,	-	250.00	5,585.08 \$	12,843.10
				·
Payments January 1 to Septem Per selectmen's orders, Without orders:	iber 2, 19	936: \$4,939.19		
Dog licenses, Refund of motor vehicle	\$ 54.60			
excise taxes,	12.10			
Ministerial fund income,	250.00	316.70		
	_	\$	5,255.89	
Balance September 2, 1936:				
Cash in office, verified,	\$	1,731.97		
National Mahaiwe Bank of (Great			
Barrington,		5,855.24	# F0F 04	
	-		7,587.21 \$	12,843.10
			-	

NATIONAL MAHAIWE BANK—GREAT	ΓВΑ	RRINGT	ON
Balance September 2, 1936, per statement, Balance September 2, 1936, per check book, Outstanding checks September 2, 1936, per list,	\$	\$ 5,855.24 353.10	6,208.34
<u> </u>		\$	6,208.34
TAXES—1931		_	
Howard Porter, Collector	r		
Outstanding June 3, 1934, per previous audit,	-	\$	13.34
Payments to treasurer June 3 to December 31, 1	1934,		13.34
TAXES—1932			
William A. Hunt, Collect	or o		
Outstanding June 3, 1934, per previous audit,		\$	148.13
Payments to treasurer June 3 to December 31,	1934	, \$	143.13
MAN 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7		-	
TAXES—1933	0.10		
William A. Hunt, Collecte		\$	614.72
Outstanding June 3, 1934, per previous audit, Payments to treasurer:		. ф	012.16
June 3 to December 31, 1934,	\$	346.40	
1935,		268.32	
	-	\$	614.72
TAYES 1934			
TAXES—1934 William A. Hunt Collect	or		
William A. Hunt, Collect		4.666.40	
William A. Hunt, Collect Commitment, per warrant,	or \$	4,666.40 2.00	
William A. Hunt, Collect		,	3 4,668.40
William A. Hunt, Collect Commitment, per warrant, Additional commitment, Payments to treasurer:	\$	2.00	4,668.40
William A. Hunt, Collect Commitment, per warrant, Additional commitment, Payments to treasurer: 1934, \$4,317	.92	2.00	4,668.40
William A. Hunt, Collect Commitment, per warrant, Additional commitment, Payments to treasurer:	.92	2.00	3 4,668.40
William A. Hunt, Collect Commitment, per warrant, Additional commitment, Payments to treasurer: 1934, \$ 4,317, 1935, 335	.92	2.00 \$ 4,653.00 15.40	
William A. Hunt, Collect Commitment, per warrant, Additional commitment, Payments to treasurer: 1934, \$4,317	.92	2.00	
William A. Hunt, Collect Commitment, per warrant, Additional commitment, Payments to treasurer: 1934, 1935, Transfer to tax titles 1934,	.92	2.00 \$ 4,653.00 15.40	
William A. Hunt, Collect Commitment, per warrant, Additional commitment, Payments to treasurer: 1934, \$ 4,317, 1935, 335 Transfer to tax titles 1934, TAXES—1935	\$.92 .08 \$	2.00 \$ 4,653.00 15.40	
William A. Hunt, Collect Commitment, per warrant, Additional commitment, Payments to treasurer: 1934, \$ 4,317, 1935, 335. Transfer to tax titles 1934, TAXES—1935 William A. Hunt, Collect	\$.92 .08 \$	2.00 \$ 4,653.00 15.40	
William A. Hunt, Collect Commitment, per warrant, Additional commitment, Payments to treasurer: 1934, \$ 4,317, 1935, 335. Transfer to tax titles 1934, TAXES—1935 William A. Hunt, Collect Commitment, per warrant,	\$.92 .08 \$	2.00 \$ 4,653.00 15.40 4,006.21	\$ 4,668.40
William A. Hunt, Collect Commitment, per warrant, Additional commitment, Payments to treasurer: 1934, \$ 4,317, 1935, 335. Transfer to tax titles 1934, TAXES—1935 William A. Hunt, Collect Commitment, per warrant, Payments to treasurer,	\$\$.92 .08\$	2.00 \$ 4,653.00 15.40 4,006.21 255.13	\$ 4,668.40 \$ 4,261.34
William A. Hunt, Collect Commitment, per warrant, Additional commitment, Payments to treasurer: 1934, \$ 4,317, 1935, 335. Transfer to tax titles 1934, TAXES—1935 William A. Hunt, Collect Commitment, per warrant,	\$\$.92 .08\$	2.00 \$ 4,653.00 15.40 4,006.21 255.13	\$ 4,668.40 \$ 4,261.34 \$ 4,261.34
William A. Hunt, Collect Commitment, per warrant, Additional commitment, Payments to treasurer: 1934, \$ 4,317, 1935, 335. Transfer to tax titles 1934, TAXES—1935 William A. Hunt, Collect Commitment, per warrant, Payments to treasurer, Outstanding December 31, 1935,	\$\$.92 .08\$	2.00 \$ 4,653.00 15.40 4,006.21 255.13	\$ 4,668.40 \$ 4,261.34
William A. Hunt, Collect Commitment, per warrant, Additional commitment, Payments to treasurer: 1934, \$ 4,317, 1935, \$ 335. Transfer to tax titles 1934, TAXES—1935 William A. Hunt, Collect Commitment, per warrant, Payments to treasurer, Outstanding December 31, 1935, Outstanding January 1, 1936, Payments to treasurer January 1 to	\$\$\$ tor \$	2.00 \$ 4,653.00 15.40 4,006.21 255.13	\$ 4,668.40 \$ 4,261.34 \$ 4,261.34
William A. Hunt, Collect Commitment, per warrant, Additional commitment, Payments to treasurer: 1934, \$ 4,317, 1935, 335. Transfer to tax titles 1934, TAXES—1935 William A. Hunt, Collect Commitment, per warrant, Payments to treasurer, Outstanding December 31, 1935,	\$\$.92 .08\$	2.00 \$ 4,653.00 15.40 4,006.21 255.13	\$ 4,668.40 \$ 4,261.34 \$ 4,261.34

TAXES-1936

William A. Hunt, Collector

william A. Hunt, Collecti	or		
Commitment, per warrant,	\$	4,480.11	
Commitment list in excess of warrant,		.75	
D 1. 1		\$	4,480.86
Payments to treasurer January 1 to	Ф	1 500 01	
September 2, 1936,	\$	1,723.81	
Outstanding September 2, 1936, per list,		2,757.05	4 400 00
		\$	4,480.86
MOTOR VEHICLE EXCISE TA	XES.	1933	
William A. Hunt, Collect		1000	
Outstanding June 3, 1934, per previous audit,	01	\$	5.62
, , , , , , , , , , , , , , , , , , , ,	109		5.62
Payments to treasurer June 3 to September 31,	, 195	±, p	5.62
MOTOR VEHICLE EXCISE TAX	XES-	— 1934	
William A. Hunt, Collect			
Outstanding June 3, 1934, per previous audit,		60.98	
Additional commitments June 3	Ψ	00.00	
to December 31, 1934,		84.70	
·		04.70	
Abatements after payment, refunded		10.00	
June 3 to December 31, 1934,		10.68	156.36
Payments to treasurer:		ф	100.00
June 3 to December 31, 1934, \$ 120.	71		
1935, 21.			
1350,	\$	142.63	
Abatements June 3 to December 31, 1934,	Ψ	13.73	
· ·		\$	156.36
MOTOR VEHICLE EXCISE TAX	XES-	-1935	
William A. Hunt, Collect	or		
Commitment, per warrants,		\$	167.02
Payments to treasurer, 1935,	\$	129.99	
Outstanding December 31, 1935,	т.	37.03	
· · · · · · · · · · · · · · · · · · ·		\$	167.02
		=	
Outstanding January 1, 1936,	\$	37.03	
Abatements after payment, refunded	Ψ	01100	
January 1 to September 2, 1936,		12.10	
valuary 1 to beptember 2, 1990,		\$	49.13
Payments to treasurer January 1 to		Ψ	10,10
September 2, 1936,	\$	37.03	
Abatements January 1 to September 2, 1936,	Ψ	12.10	
		\$	49.13

MOTOR VEHICLE EXCISE TAXES—1936

William A. Hunt, Collector

	A. Hunt, Col	lector		
Commitment, per warrants,			\$	129.51
Payments to treasurer Januar	y 1 to			
September 2, 1936,	-	\$	72.11	
Outstanding September 2, 193	36, per list.	Ψ	37.40	
J 17	, per 1150,		\$	129.51
			φ	140.01
INTER	EST ON TA	XES		
Cash on hand June 3, 1934, p	er			
previous audit,		\$.01	
Collections:		Ψ	.01	
June 3 to December 31, 193	A •			
Taxes, 1931,	\$ 1.27			
Taxes, 1931,	φ 1.27 16.30			
Taxes, 1933,	25.60			
Taxes, 1934,	10.63			
Motor vehicle excise taxe				
1933,	.22			
1934,	.75			
	\$	54.77		
1935:				
Taxes, 1933,	\$24.50			
Taxes, 1934,	10.30			
Taxes, 1935,	5.45			
Motor vehicle excise taxe	s:			
1934,	.18			
1935,	.31			
1000,		40.74		
		40.14	95.51	
			\$	95.52
			φ	*/*/**/
Payments to treasurer:	0.4	\$	54.78	
June 3 to December 31, 193	34,	Ф		
1935,			40.74	95.52
			\$	90.04
Collections January 1 to Sept	ember 2, 193	6:		
Taxes, 1935,		\$	8.63	
Motor vehicle excise taxes,	1935,		.13	
Motor vehicle excise taxes,	1936,		.09	
THE OWN THE PARTY OF THE PARTY	,		\$	8.85
Payments to treasurer Janua	arv 1 to			
September 2, 1936,			\$	8.85
September 2, 1000,				
		77		

TOWN CLERK Dog Licenses

Licenses issued:

June 3 to December 31, 1934:

Males, 14 @ \$2.00, \$28.00

Females, 2 @ \$5.00, 10.00 Spayed females, 2 @ \$2.00, 4.00	42.00		
1935: Males, 23 @ \$2.00, \$46.00 Females, 6 @ \$5.00, 30.00			
Spayed females, 7 @ \$2.00, 14.00	90.00	\$	132.00
Danier autor	-	Ф	132.00
Payments: To county treasurer, June 3			
to December 31, 1934,	\$38.40		
To town treasurer, 1935,	82.80		
	\$	121.20	
Fees retained:			
June 3 to December 31,			
1934, 18 @ 20c,	\$ 3.60		
1935, 36 @ 20c,	7.20	40.00	
	\$	10.80	100.00
		\$ =	132.00
1	0. 1000.		
Licenses issued January 1 to September Males, 23 @ \$2.00,	2, 1936:	46.00	
Females, 5 @ \$5.00,	ф	25.00	
Spayed females, 7 @ \$2.00,		14.00	
Spayed females, 1 @ \$2.00,		\$	85.00
Payments to treasurer, January 1		Ψ	00.00
to September 2, 1936,	\$	78.00	
Fees retained January 1 to			
September 2, 1936, 35 @ 20c,		7.00	
		\$	85.00
		=	
TOWN CLE			
Sporting Licer			
Licenses issued June 3 to December 31			
Resident citizens' hunting, 7 @ \$2.00,			
Resident citizens' sporting, 2 @ \$3.25 Female and minor fishing, 1 @ \$1.25,	6.50 1.25		
Non-resident citizens' fishing, 5 @ \$5.2			
Non-resident citizens'	0, 20.20		•
hunting, 12 @ \$10.25,	123.00		
Special three-day fishing, 6 @ \$1.50,	9.00		
	\$	180.00	
1935:			
Resident citizens' fishing, 3 @ \$2.00,	\$ 6.00		
Resident citizens' hunting, 13 @ \$2.00,			
Resident citizens' sporting, 6 @ \$3.25,	19.50		
Female and minor fishing, 4 @ \$1.25,	5.00		
Resident citizens' trapping, 1 @ \$5.25,			i
** 0, 0 ,			1

Non-resident citizens' fishing, 13 @ \$5.25, 68.25 Non-resident citizens' hunting, 14 @ \$10.25		
\$	304.75	
Payments to Division of Fisheries and Game: June 3 to December 31, 1934, \$171.75 1935, 288.50	\$	484.75
T	\$	460.25
Fees retained by clerk: June 3 to December 31, 1934, 33 @ 25c, \$ 8.25 1935, 65 @ 25c, 16.25 ———————————————————————————————————	24.50	
	\$	484.75
Licenses issued January 1 to September 2, 1936: Resident citizens' fishing, 5 @ \$2.00, \$10.00 Resident citizens' hunting, 6 @ \$2.00, \$12.00 Resident citizens' sporting, 11 @ \$3.25, 35.75 Female and minor fishing, 5 @ \$1.25, 6.25 Non-resident citizens' fishing, 8 @ \$5.25, 42.00 Non-resident citizens' hunting, 1 @ \$10.25, 10.25 Non-resident citizens' sporting, 1 @ \$15.25, 15.25 Special three-day fishing, 12 @ \$1.50, 18.00 Non-resident citizens' minor fishing, 1 @ \$2.25, 2.25 Overpayment to Division of Fisheries and Game,	167.50 10.00 	177.50
Payments to Division of Fisheries and Game,		
January 1 to September 2, 1936, Fees retained by clerk, January 1 to	\$160.50	
September 2, 1936, 53 @ 25c,	13.25	
Cash on hand September 2, 1936, verified,	3.75	
	\$	177.50
	-	
SELECTMEN'S LICENSES		
Licenses issued:		
June 3 to December 31, 1934: Gasoline,	1.00	
1935: Gasoline,	1.00	2.00
	\$	2.00

Payments to treasurer:	\$	1.00	
June 3 to December 31, 1934, 1935,	φ	1.00	
1350,		 \$	2.00
Licenses issued January 1 to September 2,	1936:	Ψ	_,,,
Peddler's:	10001		
Fruit,	\$	1.00	
Meat,		1.00	
Provisions,		5.00	7 .00
Payments to treasurer January 1 to September	r 2, 1936	\$ \$, \$	$7.00 \\ 7.00$
TOWN HALL RENTA	LS	-	
Charges 1935,		\$	12.00
Payments to treasurer 1935,		\$	12.00
Charges January 1 to September 2, 1936		\$	6.00
Cash on hand September 2, 1936, verified,		\$	6.00
SEALER OF WEIGHTS AND	MEASI	IRES	
Fees:			
June 3 to December 31, 1934,	\$.60	
1935,	·	1.10	
		\$	1.70
Payments to treasurer:	Φ.	00	
June 3 to December 31, 1934, 1935,	\$	$\frac{.60}{1.10}$	
1000,		\$	1.70
		<u>-</u>	
LIBRARY			
Cash on hand June 3, 1934, per previous audit, Collections:	\$.55	
June 3 to December 31, 1934, \$ 1	.84		
, , ,	5.23		
	\$	7.07	
		\$	7.62
Payments to treasurer: June 3 to December 31, 1934,	\$	2.39	
1935.	Ψ	5.23	
1000,		\$	7.62
Collections January 1 to September 2, 1936,		\$	2.87
Cash on hand September 2, 1936, verified,		\$	2.87
MINISTERIAL FUNI)		
Savir	gs Depo	osits	Total
On hand June 3, 1934,	\$1,525.1		1,525.19
On hand at end of year 1934,	\$1,571.2		31,571.29
On hand at end of year 1935,	\$1,365.0		31,365.02
On hand September 2, 1936,	\$1,132.0	18 8	31,132.08

Receipts

Receipts			
Withdrawn from savings deposits:			
1935,	\$	250.00	
January 1 to September 2, 1936,		250.00	
		\$	500.00
Income:			
June 3 to December 31, 1934,	\$	46.10	
1935,	φ	43.73	
January 1 to September 2, 1936,		17.06	
bandary 1 to September 2, 1550,		\$	106.89
		ф	100.03
		\$	606.89
Payments			
•			
Added to savings deposits: June 3, to December 31, 1934,	e	46.10	
	\$	43.73	
1935,		17.06	
January 1 to September 2, 1936,			100.00
		\$	106.89
Transfers to town:			
1935,	\$	250.00	
January 1 to September 2, 1936,		250.00	
		\$	500.00
		\$	606.89
agyroot Filivi		_	
SCHOOL FUND			PD : 1
	-	s Deposits	
On hand June 3, 1934,		145.10	\$145.10
On hand at end of year 1934,		149.48	\$149.48
On hand at end of year 1935,		153.99	\$153.99
On hand September 2, 1936,	\$	155.92	\$155.92
Receipts			
Income: June 3 to December 31, 1934,		\$	4.38
		4	4.51
1935,			1.93
January 1 to September 2, 1936,		_	
		\$	10.82
Payments			
Added to savings deposits:			
June 3 to December 31, 1934,		\$	4.38
1935,			4.51
January 1 to September 2, 1936,			1.93
January 1 to Soptimize 2, 1817		_	
		\$	10.82

TOWN, OF MOUNT WASHINGTON Balance Sheet—September 2, 1936 GENERAL ACCOUNTS

46.14 1,023.06 23.40	2.46 1.19 432.37	9,577.76	112.61 57.40 2,051.32	\$ 14,627.84 \$ 1,132.08 155.92 \$ 1,288.00
LIABILITIES AND RESERVES Surplus War Bonus Fund, Tractor Earnings Reserve, Dog Licenses—Due County, State Tax	State Parks and Reservations Tax, Veterans' Exemption Tax, County Tax,	Appropriation Balances, Reserve Fund—Overlay Surplus, Overlays Reserved for Abatements: Levy of 1935, Levy of 1936, 112.11	Revenue Reserved Until Collected: Motor Vehicle Excise Tax, Surplus Revenue,	14,627.84 Scounts Fund, School Fund, School Fund, 1,288.00 School Fund, School F
\$ 7,587.21	2,757.55	57.40	3,410.80 814.88	\$ 14,627.84 TRUST A \$ 1,288.00 \$ 1,288.00
ASSETS	\$.50		4 2,*10.50 1,000.00 be Collected,	ea ea ea
Ascounts Receivable: Taxes:	Levy of 1935, Levy of 1936,	Motor Vehicle Excise Taxes: Levy of 1936, Aid to Highways:	County, 1,0 Estimated Receipts to be Collected,	Trust Funds: Cash and Securities,

REPORT OF SELECTMEN

CHAPTER 81

CHAPTER 81		
Paid William Laragh, labor,	\$	202.50
Edmund Salling, labor,	*	320.50
Ezra Whitbeck, labor,		108.00
Perc Weaver, labor,		91.50
Howard Porter, labor and truck,		90.00
Russell Whitbeck, labor,		62.00
Mervin Whitbeck, labor and truck,		675.50
Norman Melius, labor and truck,		699.50
Edwin Houghtaling, labor and truck,		435.50
Gilbert Isaacson, labor,		382.00
Tractor.		171.50
Northrop Camp, gravel,		10.00
Charles May, gravel,		92.00
John Keating, tools,		14.25
Chases Garage, gas and oil,		13.42
F. H. Turner & Co., pipe and dynamite,		103.83
Amos Gallant, drill,		28.00
Amos Ganant, urm,		20.00
	\$	3,500.00
LIBRARY		
	\$	34.33
Paid Lucy Hunt,	Ψ	01
CHAPTER 90		
Paid Ezra Whitbeck, labor,	\$	174.00
Russell Whitbeck, labor and stone,		75.90
Perc Weaver, labor,		70.00
William Laragh, labor,		219.50
Amos Gallant, drill,		48.00
Edwin Salling, labor,		349.00
Gilbert Isaacson, labor,		418.00
Edwin Houghtaling, labor and truck,		306.00
Howard Porter, labor and truck,		170.00
Norman Melius, labor and truck,		665.00
Mervin Whitbeck, labor and truck,		649.25
F. H. Turner, pipe and dynamite,		136.02
New England Culvert Co., pipe,		144.44
Chases Garage, gas and oil,		12.00
Edwin Baker, cement,		8.40
Mountain Sand & Gravel Co.,		1.50
Mountain Sand & Graver Co.,		129.20
Charles May, gravel, Town Becket, use of drill,		48.00
Town Becket, use of driff,	_	
	\$	3,624.21

CARE OF CEMETERIES

CARE OF CEMETERIES		
Paid Russell Whitbeck,	\$	15.00
BONDS FOR TOWN OFFICERS		
Paid Walter B. Sanford,	\$	27.50
EMERGENCY ACCOUNT		
Paid Wright & Frein, insurance,	\$	38.75
Hobbs & Warren, assessors' books,	Ψ	12.21
Davol Printing House, assessors' blanks,		3.50
Howard Porter,		20.50
Norman Melius.		25.50
Russell Whitbeck,		17.50
Ezra Whitbeck,		18.00
Mervin Whitbeck,		39.50
William Laragh,		14.75
Edmund Salling,		14.75
Earl Van Deusen,		2.00
Edwin Houghtaling,		10.75
Berkshire Health Unit,		54.00
Wright & Frein, insurance,		22.63
Hobbs & Warren, blanks,		.78
Collins L. Miles, town hall yard,		14.55
Peter Hagen, town reports,		82.25
Ecclesiastical Society, rent of shed,		3.68
Howard Porter, yard for pound,		1.00
Emma Isaacson, garage rent,		5.00
Gilbert Isaacson,		28.50
Gilbert Isaacson, postage and telephone,		3.80
William Hunt, officers' sworn and recording,		9.00
William Hunt, stamps, telephone, envelopes and pa	ads,	13.91
William Hunt, sealer of weights and measures,		.60
	\$	457.41
PRINCES AND DAYLOR		
BRIDGES AND RAILING		
Paid Albert C. Bristol, cement,	\$	29.40
Albert C. Bristol, lumber,		24.86
Mervin Whitbeck, labor and truck,		67.00
Norman Melius, labor and truck,		24.00
Ezra Whitbeck, labor,		12.00
Edwin Houghtaling, labor,		16.50
Edmund Salling, labor,		21.50
William Laragh, labor,		12.00
Howard Porter, truck and labor,		8.00
Russell Whitbeck, labor and stones,		5.00
Perc Weaver, labor,		4.00
John Keating, nails,		4.96
Edwin Baker, cement,		56.00

Charles May, gravel, Gilbert Isaacson, labor,	$1.50 \\ 21.50$
	\$ 308.22
WINTER RUTTING	
Paid Mervin Whitbeck, labor,	\$ 28.50
Norman Melius, labor,	28.50
Gilbert Isaacson, labor,	28.50
Town tractor,	78.25
	\$ 163.75
SNOW AND SANDING	
Paid Edwin Houghtaling, labor and truck,	\$ 36.00
Howard Porter, labor and truck,	46.50
Norman Melius, labor and truck,	68.50
Edmund Salling, labor,	24.00
Earl Van Deusen, labor,	15.25
William Laragh, labor,	10.00
Ezra Whitbeck, labor,	31.25
Russell Whitbeck, labor,	30.75
Mervin Whitbeck, labor and truck,	36.60
Gilbert Isaacson, labor,	61.50
Town tractor,	 138.25
	\$ 498.60
SNOW FENCE	
Paid William Laragh, labor,	\$ 11.00
Ezra Whitbeck, labor,	14.00
Mervin Whitbeck, labor and truck,	22.00
Norman Melius, labor and truck,	34.00
Edmund Salling, labor,	11.50
Edwin Houghtaling, labor and truck,	14.00
Russell Whitbeck, labor,	10.00
Howard Porter, labor,	10.00
Edwin Baker, wire,	4.60
F. H. Turner & Co., snow fence,	45.00
Gilbert Isaacson, labor,	 16.00
	\$ 192.10
TOWN OFFICERS	
Paid William A. Hunt, tax collector, 1935,	\$ 125.00
George T. Hamilton, auditor, 1935,	10.00
Howard Porter, stock inspector,	10.00
	5.00
Howard Porter, stock hispector, Howard Porter, fire warden,	40.00

Russell Whitbeck, assessor,		50.00
Mervin Whitbeck, game warden,		25.00
Mervin Whitbeck, constable,		20.00
Norman Melius, selectman,		40.00
Perc Weaver, school committee,		10.00
Lewis Houghtaling, meat inspector,		5.00
Lewis Houghtaling, school committee,		10.00
Lewis Houghtaling, assessor,		45.00
Gilbert Isaacson, assessor,		47.50
Gilbert Isaacson, selectman,		50.00
William Hunt, town clerk,		75.00
William Hunt, town treasurer,		75.00
William Hunt, school committee,		3.33
Mary Melius, school committee,		5.84
Russell Whitbeck, school committee,		.83
Anna Isaacson, ballot clerk,		1.25
Norman Melius, ballot clerk,		1.25
Mary Porter, ballot clerk,		1.25
Mary McLain, ballot clerk,		1.25
Russell Whitbeck, ballot clerk,		1.25
Howard Porter, ballot clerk,		1.25
Ellen Whitbeck, ballot clerk,		1.25
Helen Salling, ballot clerk,		1.25
	\$	662.50
MACHINERY FUND		
Balance December 31, 1935,	\$	1,435.06
Received from Chapter 81,	Ψ	171.50
Winter Rutting.		78.25
Snow,		138.25
,		
Balance,	\$	1,823.06
Expenses for gas, oil and repairs,	т	1,146.28
Balance December 31, 1936,	\$	676.78
TOTAL ORDERS DRAWN ON TREASURER		
Chapter 81,	\$	3,500.00
Chapter 90,		3,624.21
Bridges and railing,		308.22
Bonds,		27.50
Town officers,		662.50
Emergency account,		457.41
Machinery account,		1,146.28
Snow fence,		192.10
Winter rutting,		163.75
Library,		34.33
Snow and sanding,		498.60
Cemeteries,		490.00

~ .		
Schools,		2,988.23
State tax,		300.00
Park tax,		1.83
Soldiers' exemption,		1.17
County tax,		425.19
Ministerial fund,		250.00
Excise tax refund,		12.10
Dog license,		78.00
m		
Total expenses for 1936,		\$ 14,686.42
RECEIPTS AND	CASH ON HAND	
Balance in treasury, January 1,	1936,	\$ 7,258.02
Tax collector, 1936 taxes,	,	3,965.53
Tax collector, 1935 taxes,		254.63
Ministerial fund,		250.00
Dog refund,		61.95
Rebate on stock inspector,		5.00
Chapter 81,		3,000.00
Chapter 90,		3,125.00
Income tax.		191.72
Corporation tax,		19.69
Loss on taxes,		91.13
		115.66
Excise tax, 1935,		37.03
Gas license,		1.00
Race track,		14.49
Town hall rent,		6.00
School, part one,		100.00
School, part two,		677.75
Interest on taxes,		16.76
Peddler license,		7.00
Sealer of weights and measures,		.60
Library,		2.91
Wild cat bounty,		20.00
Superintendent of schools,		196.17
High school transportation,		461.30
Dog license,		78.00
Machinery fund,		388.00
,		
Total receipts for 1936,		\$ 20,345.34
Total expenses for 1936,		14,686.42
Balance in treasury January 1,	1937,	\$ 5,658.92

Respectfully submitted,

GILBERT ISAACSON, HOWARD PORTER, NORMAN MELIUS,

Selectmen of Mount Washington.

TREASURER'S REPORT

W. A. HUNT, Treasurer

Balance in treasury January 1, 1936,	\$	7,258.02
Received from Tax Collector 1936 taxes,		3,965.53
Received from Tax Collector 1935 taxes,		254.63
Received from Tax Collector 1936 excise tax,		115.66
Received from Tax Collector 1935 excise tax,		37.03
Received from Tax Collector interest		16.76
Received from Town Clerk, dog licenses,		78.00
Received from Town Clerk, peddlers' licenses,		7.00
Received from Town Hall Superintendent, rent,		6.00
Received from Librarian.		2.91
Received from W. A. Hunt, gasolene license,		1.00
Received from State Treasurer, School Superintendent,		196.17
Received from State Treasurer, High School Transportati	on	
Received from State Treasurer, Animal Inspection,		5.00
Received from State Treasurer, Loss of Taxes,		91.13
Received from State Treasurer, Chapter 90, roads,		757.23
Received from State Treasurer, Chapter 81, roads		3,000.00
Received from State Treasurer, corporation tax,		19.69
Received from State Treasurer, income tax,		96.10
Received from State Treasurer, school, Part 11,		677.75
Received from State Treasurer, income, educational,		100.00
Received from State Treasurer, income, state valuation,		95.62
Received from State Treasurer, race track distribution,		14.49
Received from County Treasurer, Chapter 90, roads		500.00
Received from County Treasurer, dog tax refund,		61.95
Received from County Treasurer, dog tax ferund,		20.00
Received from Sealer of Weights and Measures, fees,		.60
Received from Gt. Bar. Savings Bank Ministerial Fund,		250.00
Received from Machinery Fund, Chapter 81,		171.50
Received from Machinery Fund, Chapter 81, Received from Machinery Fund, snow,		171.50 138.25
Received from Machinery Fund, winter rutting,		78.25
Total receipts,	•	10 477 57
Total receipts,	Ф	18,477.57 14,686.42
		14,080.42
Balance in treasury, January 1, 1937,	\$	3,791.15
Feb. 16, received from State Treasurer,	φ	1,367.48
Feb. 9, received from County Treasurer,		499.48
res. 5, received from County Treasurer,		433.40
Balance in treasury,	\$	5,658.11
Paid orders, Chapter 81, roads	\$	3,500.00
Paid orders, Chapter 90, roads	Ψ	3,624.21
Paid orders, bridges and railings,		308.22
Paid orders, emergency account,		457.41
Paid orders, Machinery Fund,		1,146.28
Paid orders, snow fence,		1,140.28
Tara oracis, snow rence,		104.10

Paid orders, winter rutting,		163.75
Paid orders, snow and sanding,		498.60
Paid orders, schools,		2,988.23
Paid orders, Town Officer's bond,		27.50
Paid orders, excise tax refunds,		12.10
Paid orders, County dog licenses,		78.00
Paid orders, County tax,		425.19
Paid orders, State tax,		300.00
Paid orders, cemeteries,		15.00
Paid orders, library,		34.33
Paid orders, Town Officers,		662.50
Paid orders, State parks reservations,		1.83
Paid orders, veterans' exemption,		1.17
Paid orders, Ministerial Committee,		250.00
	\$	14,686.42
School Fund		
On deposit Gt. Bar. Savings Bank January 1, 1936,	\$	153.99
Interest 1 year		3.77
4 4005	Φ.	155.50
On deposit January 1, 1937,	\$	157.76
Ministerial Fund—		
On deposit January 1, 1936,	\$	1,365.02
Interest to July 1, 1936,		17.17
	\$	1,382.19
Withdrawn for Ministerial Committee, July 24, 1936,	Ψ	250.00
	-	1 120 10
4 4005	\$	1,132.19 14.15
Interest to January 1, 1937,	_	14.10
Total on deposit,	\$	1,146.34
Total amount on deposit in Great Barrington Savings Bank January 1, 1937,	\$	1,304.10

TOWN CLERK'S REPORT

W. A. HUNT, Town Clerk

Births recorded in 1936, none. Deaths recorded in 1936, 3. Marriages recorded in 1936, 1. 26 Town Officers sworn. Number of registered voters, women 17; men 23. Dogs registered in 1936—	
23 male @ \$2.00, 5 female @ \$5.00, 7 spayed at \$2.00,	\$ 46.00 25.00 14.00
Total amount received, 35 fees @ .20,	\$ 85.00 7.00
Amount paid County Treasurer,	\$ 78.00
Hunting and fishing licenses issued, 1936— 5 resident fishing @ \$2.00, 11 resident hunting @ \$2.00, 11 resident sporting @ \$3.25, 4 female and minor fishing @ \$1.25, 3 resident trapping @ \$5.25, 12 3-day fishing @ \$1.50, 1 non-resident minor fishing @ \$2.25 8 non-resident fishing @ \$5.25, 28 non-resident hunting @ \$10.25, 1 non-resident sporting @ \$15.25, 5 over 70 free, Total amount received, 85 fees @ .25, Amount paid Division Fish and Game, 90 total licenses issued.	\$ 10.00 22.00 35.75 6.25 15.75 18.00 2.25 42.00 287.00 15.25 21.25 433.00
LIST OF APPROPRIATIONS, 1936 Support of welfare, Support of schools, Repair of roads, Chapter 81, Repair of roads, Chapter 90, Winter rutting, Bridges and railings, Snow removal and sanding, Care cemeteries, Library, Emergency account, Town Officers, Snow fence,	\$ 300,00 3,300,00 1,000,00 500,00 200,00 700,00 500,00 15,00 35,00 650,00 400,00

Town Officer's bond,	30.00
Reserve Fund,	350.00
W. P. A.	200.00
Voted Tax Collector's salary,	125.00
Voted from tractor funds to machinery,	800.00
Sept. 15, voted from tractor funds to machinery,	800.00
1 peddler's license,	\$ 5.00
2 peddlers' licenses,	2.00
Payment to Treasurer,	\$ 7.00

SEALER OF WEIGHTS AND MEASURES

W. A. HUNT

1 gasolene pump tested,	\$.60
Payment to Treasurer,	\$.60

TOWN HALL COMMITTEE

No Report

MINISTERIAL COMMITTEE

No Report

TAX COLLECTOR'S REPORT

W. A. HUNT, Collector

Balance of 1935 taxes to collect January 1, 1936, Payments to Treasurer in 1936,	\$	255.13 254.63
Balance to collect January 1, 1937,	_	.50
Warrants for 1936 taxes,	\$	4,482.86
Payments to Treasurer, 1936,		3,965.53
Balance to collect January 1, 1937,	\$	517.33
Balance 1935 excise to collect,	\$	37.03
Payments to Treasurer in 1936,	\$	37.03
Warrants for 1936 excise tax	\$	192.15
Payments to Treasurer, 1936,		115.66
Balance to collect,	\$	76.49

ASSESSORS' REPORT

Real estate valuation, \$188,800.00. Personal, \$22,435.00. Polls, 23. Tax rate, 1936, \$21.00 on \$1,000.00.

Number of fowls, 215; number of swine, none; number of neat cattle, 8; number of sheep, 36; number of cows, 20; number of horses, 12; number of acres, 12,471; number of dwelling houses, 72; number of motor vehicles, 42.

Respectfully submitted,
GILBERT ISAACSON,
RUSSELL WHITBECK,
LEWIS HOUGHTALING,
Assessors of Mount Washington.

AUDITOR'S REPORT

GEO. F. HAMILTON, Auditor

The items and aggregates of the accounts of the Town of Mt. Washington for the year 1936, including those of the School Fund and the Ministerial Fund, were examined by me this sixth day of February, 1937, and I believe them correct.

GEORGE F. HAMILTON, Town Auditor.

REPORT OF LIBRARY

RECEIPTS

Fines,	\$ 2.25
Turned in to Town Treasurer,	\$ 2.91
EXPENDITURES	
Postage,	\$.81
Miscellaneous,	.52
Salary Librarian, Books purchased:	10.00
Adult—45,	19.50
Children—12,	3.50
	\$ 34.33
Appropriation	\$ 35.00

Number of catalogued books in library, 1572.

Books added to library: Gifts—146, Purchase—57.

Circulation: Books—Fiction, 539; non-fiction, 97; magazines, bulletins, etc., 93. Total 729.

Largest circulation in one month (January), 114.

Books borrowed from State, 20.

Books loaned to school, 73.

The Committee and Librarian hope that in the following year the townspeople as well as their guests and friends will make greater use of the library facilities of which they have just cause to be proud. Few towns of our size in the United States can boast a library of so many books—both of value and interest—free to all year-round residents and taxpayers.

Thanks are extended to all those giving books, magazines, as well as time, to make our town library more successful.

Respectfully submitted,

NELLIE J. HUNT,

Librarian.

The above reports of Librarian and finances are respectfully submitted by the Committee.

LUCY HUNT,
BEATRICE E. HAMILTON,
GLADYS R. WEAVER.



ANNUAL REPORT

OF THE

School Committee

OF THE

TOWN OF

MOUNT WASHINGTON

MASSACHUSETTS

YEAR ENDING DECEMBER 31st

COMMITTEE ORGANIZATION

Mount Washington

P. M. WEAVER, Chairman, 1939 Copake Falls, N. Y., R.F.D. LEWIS HOUGHTALING, Secretary, 1938 Copake Falls, N. Y., R.F.D. RUSSELL WHITBECK, 1937 Copake Falls, N. Y., R.F.D.

Attendance Officer HOWARD PORTER

School Physician
SOUTHERN BERKSHIRE HEALTH UNIT

School Nurse
SOUTHERN BERKSHIRE HEALTH UNIT

SCHOOL CALENDAR 1937

Winter Term January 4-February 26

> Spring Term April 26-June 18

Summer Term August 2-September 24

Fall Term October 4-December 24

School Holidays

County Teachers' Convention; Great Barrington Fair; all legal holidays. When a legal holiday falls on Sunday, the following day is observed. School closes at noon Friday, Dec. 24, 1937.

REPORT OF THE SUPERINTENDENT OF SCHOOLS

To the School Committee and the Citizens of Mount Washington, Mass.:

I herewith submit my seventh annual report.

The standard of the school continues to be on the same high level as in previous years, as is evidenced by the success of the graduates, attending High Schools in Great Barrington and Copake Falls. Miss Nellie Hunt is also making a very excellent record at the State Teachers' College in Westfield, Massachusetts.

During the past year various tests have been given the children for the purpose of assisting them, particularly in Arithmetic and English. The results of these tests have been very satisfactory.

I take this opportunity of thanking you for your co-operation during the past year.

Respectfully submitted,

CHARLES L. STEPHENSON.

REPORT OF THE SCHOOL COMMITTEE

To the Citizens of the Town of Mount Washington:

The expenditures incurred by the School Department, a statement of various reimbursements, together with the budget for 1937 are herewith submitted.

During the past year new seats and desks were installed in the school and a chemical toilet. Some of the other repairs which were planned for the year were not completed, and sufficient funds are being asked to take care of the needed repairs on the building.

Respectfully submitted,

P. M. WEAVER, LEWIS HOUGHTALING, RUSSELL WHITBECK.

FINANCIAL STATEMENT

Appropriation, Expenditures,		\$	3,361.95 2,988.23
Balance, January 1, 1937,		\$	373.72
EXPENDITURES			
Superintendent of Schools,		\$	360.00
General Administration,		Ψ	3.40
Teacher's salary,			859.00
Text-books.			
,			60.91
Supplies,			18.00
Janitor,			
Fuel,			61.11
Miscellaneous,			2.95
Repairs,			48.71
Transportation, high,			468.40
Transportation, elementary			759.50
Health,			25.00
Tuition,			260.00
New equipment,			61.25
		\$	2,988.23
EXPENDITURES CLASSIF	TED		
Teacher—	1111		
		\$	859.00
Helen Hodgkins,		φ	000.00
Superintendence—			
Charles L. Stephenson, salary,	\$	319.92	
Charles L. Stephenson, expense,		40.08	
	-	\$	360.00
Supplies—			
T. B. Keating Co.,	\$	3.10	
F. R. Macy,		25.84	
Ed. E. Babb & Co., Inc.		14.26	
C. L. Stephenson,		1.00	
F. H. Turner & Co.,		3.60	
C. E. Chamberlain,		2.00	
Howard & Brown,		.65	
The Berkshire Courier,			
		3.04	
Wright & Potter Printing Co.,		$\frac{3.04}{7.22}$	
Wright & Potter Printing Co., Scott, Foresman Co.,			
Scott, Foresman Co.,		7.22	60.91
Scott, Foresman Co., Janitors and Cleaning—		7.22 $.20$	60.91
Scott, Foresman Co., Janitors and Cleaning— Mary Mekius,		7.22 $.20$	60.91
Scott, Foresman Co., Janitors and Cleaning—	\$	7.22 .20 \$	60.91

Fuel—			
Berkshire Oil Co., Inc., C. W. Agar	\$	36.98	
		24.13	61.11
Miscellaneous—		φ	01.11
C. L. Stephenson, (Bridgewater trip)			
		\$	2.95
Repairs—(including materials)			
W. A. Hunt,	;	3.15	
R. C. Miller & Son, Edmund A. Salling,		3.45	
Albert C. Bristol,		19.50	
Merwin Whitbeck,		17.06	
P. M. Weaver,		3.00	
E. B. Weaver,		1.50	
,		1.05	40 ==
TI		\$	48.71
Transportation, high—			
Nellie Hunt,	\$	80.40	
Barbara Van Deusen,		77.60	
Elizabeth Melius,		125.60	
Doris Van Deusen, Lucille Van Deusen,		129.60	
Edeme van Deusen,		55.20	
	-	\$	468.40
Transportation, elementary— Edwin Houghtaling,		\$	759.50
		Ψ	100,00
General expense—			
Wright & Potter Printing Co., The Berkshire Courier,	\$	2.63	
The Derkshire Courier,		.77	0.40
		\$	3.40
Health—			
Visiting Nurse Association,		\$	25.00
Tuition—			
Town of Great Barrington,	\$	200.00	
Town of Sheffield,	4	60.00	
, in the second of the second		\$	260.00
Now on invest			
New equipment— W. A. Hunt,	Ф	14.05	
Edward E. Babb & Co., Inc.,	\$	$14.25 \\ 47.00$	
Edward E. Babb & Co., Inc.,		47.00	61.25
		φ	01,20
We recommend the following budget expended approximately as follows:	of \$4,136	.00 for 19	37, to be
Superintendent of Schools,		\$	360.00
General administration,		Ф	10.00
Teacher's salary,			1,045.00
Text-books,			10.00

Supplies, Janitors, Fuel, Miscellaneous, Repairs, including materials, Transportation, high, Transportation, elementary,				25.00 20.00 75.00 10.00 400.00 720.00 1,006.00
Health,				50.00 380.00
Tuition, New equipment,			_	25.00
			\$	4,136.00
REIM	BURSEMENTS			
Total expense for 1936, Reimbursements— General school fund, part General school fund, part Superintendent of schools Dog tax,	2,	\$ 100. 677. 196. 61.	75 17	2,988.23
Total reimbursements,			<u> </u>	1,035.87
Cost to the town,			\$	1,852.36
	CENSUS			
	5-7	7-14		14-16
Girls, Boys,	1	$\frac{4}{2}$		3
20,50,	-	_		
	_			













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